Index to Volume 16

Title Index

[The] All-Events Test and the Preshipment of Inventory: Putting the *Hallmark* Case Into Perspective, *Raymond Wacker and Jerome S. Horvitz* 156

Closely Held Corporations, *John A. Bogdanski:*

Installment Sales: A Setting Sun 175

Shareholder Debt, Corporate Debt: Lessons From *Leavitt* and *Lessinger* 348

Compensation and Fringe Benefits, *Maura Ann McBreen*:

Application of Minimum Coverage Requirements to Controlled Groups 270

Impact of TAMRA on Section 89 of the Code 186

Proposed and Final Regulations Under Code Section 401(k) 76

Compensation and Fringe Benefits, *Maura Ann McBreen and Patrick T. Navin*:

Proposed Cafeteria Plan Regulations 380

Consolidated Returns, *Glenn E. Ferencz:*

Temporary Regulations Change Basis Rules 398

Continuity of Interest Under the New Section 355 Regulations, *Benjamin J. Wells* 203

Corporate Organizations and Reorganizations, *Robert A. Rizzi*:

Final Regulations Under Section 355: The New Holy Grail of Corporate Tax Practice 261

[The] Poison Boot: Service Indicates "Other Property" Treatment for Certain Stock Rights 68

[The] Treatment of Miscellaneous Convertible Debt in Corporate Reorganizations 365

Yoc Heating and Intercorporate Transfers of Assets: Still a Hot Issue After Section 338 168

Index to Volume 16

Title Index

[The] All-Events Test and the Preshipment of Inventory: Putting the *Hallmark* Case Into Perspective, *Raymond Wacker and Jerome S. Horvitz* 156

Closely Held Corporations, *John A. Bogdanski:*

Installment Sales: A Setting Sun 175

Shareholder Debt, Corporate Debt: Lessons From *Leavitt* and *Lessinger* 348

Compensation and Fringe Benefits, *Maura Ann McBreen*:

Application of Minimum Coverage Requirements to Controlled Groups 270

Impact of TAMRA on Section 89 of the Code 186

Proposed and Final Regulations Under Code Section 401(k) 76

Compensation and Fringe Benefits, *Maura Ann McBreen and Patrick T. Navin*:

Proposed Cafeteria Plan Regulations 380

Consolidated Returns, *Glenn E. Ferencz:*

Temporary Regulations Change Basis Rules 398

Continuity of Interest Under the New Section 355 Regulations, *Benjamin J. Wells* 203

Corporate Organizations and Reorganizations, *Robert A. Rizzi*:

Final Regulations Under Section 355: The New Holy Grail of Corporate Tax Practice 261

[The] Poison Boot: Service Indicates "Other Property" Treatment for Certain Stock Rights 68

[The] Treatment of Miscellaneous Convertible Debt in Corporate Reorganizations 365

Yoc Heating and Intercorporate Transfers of Assets: Still a Hot Issue After Section 338 168

Domestic Section 351 Transfers of Intellectual Property: The Law as It Is vs. the Law as the Commissioner Would Prefer It to Be, *J. Clifton Fleming, Jr.* 99

Greenmail: Section 5881 of the Internal Revenue Code—The Tax Response to a Corporate Problem, *Arnold C. Johnson* 299

International Developments, *Howard S. Engle*:

Allocation of Interest Expense 285

Foreign Tax Credit Changes 283

Goodyear Tire & Rubber v. United States: Impact on Calculation of Deemed-Paid Foreign Tax Credits 395

Impact of Foreign Dividends on AMT Book Income Preference 289

Intercompany Pricing White Paper 290

Investments in U.S. Property (Section 956)—Substance Over Form 393

Mexican Tax Reform 396

Section 482 Allocations Under *Bausch & Lomb* Decision 391

Section 482 White Paper—Comments to Treasury 386

Source of Income—IRS Guidance on Independent Factory Prices 288

Personal Service Corporations After Tax Reform: Choice of Entity for Business Performing Personal Services, *Richard C. Onsager* ... 53

Private Letter Rulings, *Gilbert D. Bloom*:

[The] Back Attribution Rules Under Section 304, Revised in 1984 279

Caveat Emptor on 338(h)(10) Purchases 377

Continuity and Device Under Final Sections 355 Regulations ... 276

Double Revocation Retroactively Depending on an Audit Determination 281

Double Spin-off Leads to a Missed Double Gain 86

Moving Assets Within a Group Is Now Easier 375

One Ill-Conceived No-Ruling Position Leads to One Charade to Avoid It 83

Relaxation of 338 Filing Requirements for Consolidated Return Groups 376

When Must Control Be Established Under Section 368(a)(2)(D)? 88

Recent Developments, *Craig W. Friedrich*:

IRS Accepts Tax Court Invalidation of Regulations Attacking Wraparound Mortgages in Installment Sales 193

Merely Being Widely Held Does Not Establish That Section 306 Stock Did Not Have a Tax Avoidance Purpose 405

Option Supports Stock Ownership Even Though It Is Exercisable Only After a Fixed Period of Time 408

Payments Deferred More Than Two and One-Half Months May Not Be Deducted by Accrual-Method Payor Prior to Inclusion in Cash-Method Recipient's Income 296

Sale of 50 Percent of Historic Assets for Cash Followed by Transfer of Remaining Assets Meets "Substantially All" Requirement for C Reorganizations 95

Sale of Publicly Traded Stock Distributed to Sole Stockholder Is Not Imputed to Corporation 292

Sale of Stock of Sibling Corporation That Results in Dividend Treatment of Sale Proceeds Does Not Taint Prior Redemptions 91

Tightening of Installment Rules in 1987 Reflects Absence of Tax Policy Other Than the Raising of Revenues 195

Safe-Haven Interest Rates and Interest-Free Periods for Loans Between Commonly Controlled Taxpayers, *B. Anthony Billings and Gary A. McGill* 257

Section 384: Less Left for Loss Corporations, *Peter A. Glicklich* ... 23

Tax Planning for an Acquisition of a Troubled Thrift Institution, *Derek A. Bloom* 313

Taxation of Foreign Investment in the United States Through a U.S. or Foreign Corporation, *Schuyler M. Moore and Sheri Jeffrey* 231

[The] Treatment of Options Under Section 382, *Robert R. Burford and Gary J. Winston* 136

Use of Thinly Capitalized Corporate Intermediaries in Financing Transactions, *Philip S. Winterer* 3

Author Index

BILLINGS, B. ANTHONY AND MCGILL, GARY A., *Safe-Haven Interest Rates and Interest-Free Periods for Loans Between Commonly Controlled Taxpayers* 257

BLOOM, DEREK A., *Tax Planning for an Acquisition of a Troubled Thrift Institution* 313

BLOOM, GILBERT D., *Private Letter Rulings*:

[The] Back Attribution Rules Under Section 304, Revised in 1984 279

Caveat Emptor on 338(h)(10) Purchases 377

Continuity and Device Under Final Section 355 Regulations ... 276

Double Revocation Retroactively Depending on an Audit Determination 281

Double Spin-off Leads to a Missed Double Gain 86

Moving Assets Within a Group Is Now Easier 375

One Ill-Conceived No-Ruling Position Leads to One Charade to Avoid It 83

Relaxation of 338 Filing Requirements for Consolidated Return Groups 376

When Must Control Be Established Under Section 368(a)(2)(D)? 88

BOGDANSKI, JOHN A., *Closely Held Corporations*

Installment Sales: A Setting Sun 175

Shareholder Debt, Corporate Debt: Lessons From Leavitt *and* Lessinger 348

BURFORD, ROBERT R. AND WINSTON, GARY J., *The Treatment of Options Under Section 382* 136

ENGLE, HOWARD S., *International Developments*:

Allocation of Interest Expense 285

Foreign Tax Credit Changes 283

Goodyear Tire & Rubber v. United States: *Impact on Calculation of Deemed-Paid Foreign Tax Credits* 395

Impact of Foreign Dividends on AMT Book Income Preference 289

Intercompany Pricing White Paper 290

Investments in U.S. Property (Section 956)—Substance Over Form 393

Mexican Tax Reform 396

Section 482 Allocations Under Bausch & Lomb *Decision* 391

Section 482 White Paper—Comments to Treasury 386

Source of Income—IRS Guidance on Independent Factory Prices 288

FERENCZ, GLENN E., *Consolidated Returns:*

Temporary Regulations Change Basis Rules 398

FLEMING, JR., J. CLIFTON, *Domestic Section 351 Transfers of Intellectual Property: The Law as It Is vs. the Law as the Commissioner Would Prefer It to Be* 99

FRIEDRICH, CRAIG W., *Recent Developments*:

IRS Accepts Tax Court Invalidation of Regulations Attacking Wraparound Mortgages in Installment Sales 193

Merely Being Widely Held Does Not Establish That Section 306 Stock Did Not Have a Tax Avoidance Purpose 405

Option Supports Stock Ownership Even Though It Is Exercisable Only After a Fixed Period of Time 408

Payments Deferred More Than Two and One-Half Months May Not Be Deducted by Accrual-Method Payor Prior to Inclusion in Cash-Method Recipient's Income 296

Sale of 50 Percent of Historic Assets for Cash Followed by Transfer of Remaining Assets Meets "Substantially All" Requirement for C Reorganizations 95

Sale of Publicly Traded Stock Distributed to Sole Stockholder Is Not Imputed to Corporation 292

Sale of Stock of Sibling Corporation That Results in Dividend Treatment of Sale Proceeds Does Not Taint Prior Redemptions 91

Tightening of Installment Rules in 1987 Reflects Absence of Tax Policy Other Than the Raising of Revenues 195

GLICKLICH, PETER A., *Section 384: Less Left for Loss Corporations* 23

JOHNSON, ARNOLD C., *Greenmail: Section 5881 of the Internal Revenue Code—The Tax Response to a Corporate Problem* 299

McBreen, Maura Ann, *Compensation and Fringe Benefits*:

Application of Minimum Coverage Requirements to Controlled Groups 270

Impact of TAMRA on Section 89 of the Code 186

Proposed and Final Regulations Under Code Section 401(k) ... 76

Mc Breen, Maura Ann and Navin, Patrick T., *Compensation and Fringe Benefits*:

Proposed Cafeteria Plan Regulations 380

Moore, Schuyler M. and Jeffrey, Sheri, *Taxation of Foreign Investment in the United States Through a U.S. or Foreign Corporation* 231

Onsager, Richard C., *Personal Service Corporations After Tax Reform: Choice of Entity for Business Performing Personal Services* 53

Rizzi, Robert A., *Corporate Organizations and Reorganizations*:

Final Regulations Under Section 355: The New Holy Grail of Corporate Tax Practice 261

[*The*] *Poison Boot: Service Indicates "Other Property" Treatment for Certain Stock Rights* 68

[*The*] *Treatment of Miscellaneous Convertible Debt in Corporate Reorganizations* 365

Yoc Heating *and Intercorporate Transfers of Assets: Still a Hot Issue After Section 338* 168

Wacker, Raymond and Horvitz, Jerome S., *The All-Events Test and the Preshipment of Inventory: Putting the* Hallmark *Case Into Perspective* 156

Wells, Benjamin G., *Continuity of Interest Under the New Section 355 Regulations* 203

Winterer, Philip S., *Use of Thinly Capitalized Corporate Intermediaries in Financing Transactions* 3